

CITY OF BOERNE

ADOPTED

BUDGET SUMMARY

FY 2008-2009

This budget will raise more total property taxes than last year's budget by \$747,250 (20.5%), and of that amount \$343,787 is tax revenue to be raised from new property added to the roll this year.

**CITY MANAGER:
RONALD C. BOWMAN**

**ASSISTANT CITY MANAGER:
JEFFREY A. THOMPSON**

**DIRECTOR OF FINANCE:
SANDRA MATTICK, CPA**

**ASSISTANT DIRECTOR OF FINANCE:
JOE M. TIPPETT**

September 9, 2008

CITY OF BOERNE, TEXAS

ADOPTED
ANNUAL OPERATING BUDGET
FISCAL YEAR
OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009

MAYOR

Dan Heckler

MAYOR PRO TEM

Jacques DuBose

CITY COUNCIL MEMBERS

Bob Manning
Rob Ziegler
Ron Warden
Jeff Haberstroh

CITY MANAGER

Ron Bowman

ASSISTANT CITY MANAGER

Jeff Thompson

MANAGEMENT

Donald Burger, PE
Linda Donarski
Michael Mann, PE
Sandra Mattick, CPA
Mark Mattick
Doug Meckel
Jeff Middleton
Gary Miller
Kelly Skovbjerg
Joe Tippet
Chris Turk

Linda Zartler

Deputy Public Works Director
Parks & Recreation Director
Public Works Director
Finance Director
Fire Marshal/Emergency Operations Manager
Fire Chief
Information Technology Manager
Chief of Police
Library Director
Assistant Finance Director
Planning and Community Development
Director
Administration Services Director

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FY 2008 - 2009

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BUDGET MESSAGE

September 9, 2008

TO: Honorable Mayor and Council Members
FROM: Ronald C. Bowman, City Manager
Jeffrey A. Thompson, Assistant City Manager
Sandra Mattick, CPA, Director of Finance

RE: FY 2008-2009 Adopted Budget

Attached for your review is the City of Boerne's Adopted budget for the fiscal year 2008- 2009.

This budget has been prepared with no change in the total tax rate from the previous year. The total rate will be \$0.4422/\$100 valuation. The tax rate includes the anticipated second issue of \$10,000,000 in General Obligation Bonds approved by the voters in May 2007. In addition, as recommended in our five year Utilities financial plan, there are scheduled utility rate increases included for Electric, Water, Wastewater and Gas to offset future major capital projects. The increases included in the budget for Electric and Water are only half of the amount recommended in an effort to mitigate rising utility costs. We will review the utility financials prior to any increase to determine the necessity of the increase.

The budget for General Government funds totals \$24,974,512. The budget for Utilities totals \$28,450,139. The total budget amounts to \$53,424,651.

We believe these documents reflect all the items discussed previously during budget workshops and addresses the current and future growth occurring in Boerne while maintaining those service levels we have come to expect.

CITY OF BOERNE
GLOSSARY
2008 – 2009 BUDGET

The Annual Budgets contain specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of this document in understanding these terms, a budget glossary has been developed.

APPROPRIATION - An authorization made by the City Council through an approved budget which permits the City to incur obligations and to make expenditures of resources. Appropriations lapse at the end of the fiscal year.

ASSESSED VALUATION - A valuation set upon real estate or other property by the County Appraisal District to be used as a basis for levying taxes.

BOND - A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

BUDGET - A plan of operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

CAPITAL BUDGET - A plan of proposed expenditures for major improvements, equipment, vehicles, or machinery that results in the acquisition of assets with a useful life of more than one year.

DEBT SERVICE - The City's obligation to pay principal and interest on bonded debt according to a predetermined payment schedule.

DELINQUENT TAXES - Taxes that remain unpaid after the date on which a penalty for nonpayment is attached. Tax statements are mailed out in October and become delinquent if unpaid by January 31st.

DEPARTMENT - A specific functional area within the organization.

DEPRECIATION - The process of estimating and recording the expired useful life of a fixed asset which is used to distribute its cost over its revenue producing years.

EFFECTIVE TAX RATE – State law in Texas prescribes a formula for calculating the effective tax rate for cities. The net effect of the formula is to provide a tax rate that goes down when property values rise (and vice versa) to generate a rate that produces approximately the same revenue as the year before. The formula makes adjustments for additional debt service, newly annexed property and newly constructed property. If the proposed tax rate exceeds the effective tax rate, State law requires that special notices must be posted and published. If the increase is more than 8%, the increase above 8% is subject to a possible rollback election by the voters.

ENTERPRISE FUND - A fund established to finance and account for operations (1) that are financed and operated in a manner similar to private business enterprises -where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purpose.

EXPENDITURES - If the accounts are kept on the accrual basis this term designates total charges incurred, whether paid or unpaid, including expenses, provision for retirement of debt not reported as liability of the fund from which retired, and capital outlays. If accounts are kept on the cash basis, the term covers only actual disbursements for these purposes.

EXPENSE - Charges incurred, whether paid or unpaid, for operation, maintenance, and interest, and other charges which are presumed to benefit the current fiscal period. Legal provisions sometimes make it necessary to treat as expenses charges whose benefits extend over future periods.

FISCAL YEAR - An accounting period, typically twelve months, to which the annual budget applies and at the end of which a city determines its financial position and results of operations. The City's fiscal year is October 1 through September 30.

FIXED ASSETS - Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

FUND - An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on in accordance with special regulations, restrictions, or limitations.

FUND BALANCE - The excess of a fund's assets over its liabilities.

GENERAL FUND - The fund that is available for any legal authorized purpose and which is therefore used to account for all revenues and all activities except those required to be accounted for in another fund. Note: The General Fund is used to finance the ordinary operations of a governmental unit.

GENERAL OBLIGATION DEBT - Tax supported bonded debt which is backed by the full faith and credit of the City. In Texas, G.O. bonds must be authorized by public referendum.

GOAL - A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given period.

PERSONNEL EXPENDITURES - For the purpose of budgeting, this term refers to all wages and related items: regular pay, longevity pay, social security, life insurance, retirement plan contributions and health insurance.

PROPERTY TAXES - Used to describe all revenue received in a period from current taxes and delinquent taxes. Property taxes are levied on both real and personal property according to the property's valuation and the tax rate.

REVENUE - The yield of taxes and other monetary resources that the City collects and receives into the treasury for public use.

REVENUE BONDS - Bonds of the City which are supported by the revenue generating capacity of the electric, water, wastewater and gas systems.

SPECIAL REVENUE FUND - A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes.

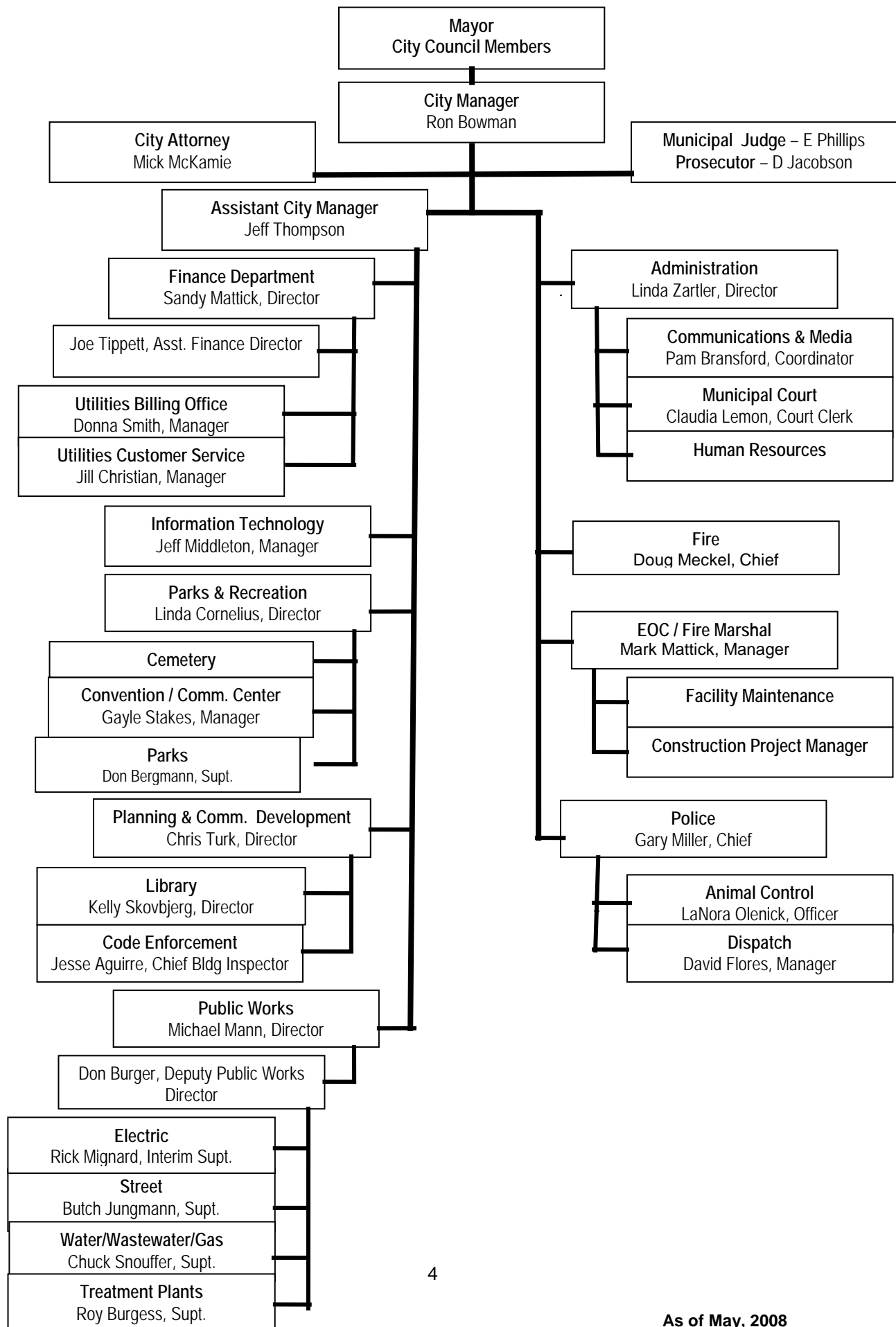
TAX BASE - The total value of all real, person and mineral property in the City as of January 1st of each year, as certified by the County Appraisal Board. The tax base represents net value after all exemptions.

TAX RATE - Total tax rate is set by Council and is made up of two components: debt service and operations rates. It is the amount levied for each \$100 of assessed valuation.

TAX ROLL - The official list showing the amount of taxes levied against each taxpayer or property.

TRANSMITTAL LETTER - A general discussion of the proposed budget presented in writing as a part of the budget document. This letter explains principal budget issues against the background of financial experience in recent years.

ORGANIZATIONAL CHART - 2008



CITY OF BOERNE
ADOPTED BUDGET SUMMARY
FY 2008-2009

FUND	2006-2007 ACTUAL	2007-2008 ADOPTED BUDGET	2008-2009 ADOPTED BUDGET	
GENERAL				
ADMINISTRATION	\$ 6,828,824	\$ 2,368,882	\$ 1,671,558	
STREET	1,363,280	1,989,962	2,164,337	
LAW ENFORCEMENT	2,222,254	2,561,772	2,943,144	
MUNICIPAL COURT	172,390	201,158	266,644	
ANIMAL CONTROL	147,626	163,601	167,915	
FACILITIES & EMERGENCY OPS	327,176	395,502	388,064	
PLANNING & COMM. DEVELOPMENT	244,782	264,696	536,371	
CONV/COMMUNITY CENTER	252,919	270,960	317,278	
COMMUNICATIONS	616,190	695,101	921,636	
INFORMATION TECHNOLOGY	333,351	363,421	398,895	
FIRE DEPT.	545,827	648,482	1,245,147	
TOTAL GENERAL FUND	\$ 13,054,619	\$ 9,923,537	\$ 11,020,989	
OTHER FUNDS				
HOTEL/MOTEL	\$ 330,260	\$ 300,000	\$ 458,069	
PARKS	1,308,221	1,513,387	1,479,770	
LIBRARY (INCLUDES DIENGER)	659,014	688,982	833,229	
DEBT SERVICE	971,327	1,808,997	1,913,418	
CEMETERY	101,218	74,331	156,021	
2002 G.O. BOND CONSTRUCTION FUND	57,136	20,000	-	**Closed out
2003 TAX NOTES CAP. PROJ.	70,760	40,000	-	**Closed out
2007 G.O. BOND CONSTRUCTION FUND	374,588	2,599,170	9,113,016	
TOTAL OTHER FUNDS	\$ 3,872,524	\$ 7,044,867	\$ 13,953,523	
TOTAL GENERAL GOVERNMENT	\$ 16,927,143	\$ 16,968,404	\$ 24,974,512	
UTILITY FUNDS				
ELECTRIC	\$ 10,970,494	\$ 14,298,103	\$ 14,837,518	
WATER	3,866,451	3,136,146	3,990,356	
WASTEWATER	2,645,012	2,060,541	2,561,060	
GAS	1,652,409	2,026,930	2,247,405	
GARBAGE	440,863	466,026	498,800	
1999 REVENUE BOND CONSTR.	28,598	554,075	410,000	
CAPITAL RECOVERY	554,764	785,000	680,000	
2006 REVENUE BOND CONSTR.	295,968	4,736,364	3,225,000	
TOTAL UTILITY FUNDS	\$ 20,454,559	\$ 28,063,185	\$ 28,450,139	
GRAND TOTAL	\$ 37,381,702	\$ 45,031,589	\$ 53,424,651	

CITY OF BOERNE, TEXAS
PROPERTY TAX SCHEDULE
ADOPTED FY 2008-2009

	ACTUAL FY 2006-2007	ACTUAL FY 2007-2008	ADOPTED FY 2008-2009
ASSESSED VALUATION			
REAL PROPERTY	\$ 269,148,772	\$ 383,692,709	445,370,406
IMPROVEMENTS	493,992,777	585,063,269	705,169,811
PERSONAL PROPERTY	65,740,430	65,583,430	86,599,802
SUB-TOTAL	\$ 828,881,979	\$ 1,034,339,408	1,237,140,019
LESS EXEMPTIONS			
TOTAL EXEMPTIONS	\$ 124,411,827	\$ 152,424,950	171,838,330
HOMESTEAD CAP	8,926,980	26,968,724	28,733,306
AG LOSS	6,530,540	10,476,030	14,811,840
DISABLED VET	834,500	915,000	926,000
HOUSE BILL 366	14,110	18,940	95,377
HISTORICAL	1,165,550	1,267,570	1,378,260
FREEPORT	2,375,539	4,665,660	6,564,580
ADJUST FOR CAD EST OF PROTEST VALUE		-	(287,826)
TOTAL EXEMPTIONS	144,259,046	196,736,874	224,059,867
TOTAL TAXABLE VALUE BEFORE FREEZE	\$ 684,622,933	\$ 837,602,534	\$ 1,013,080,152
LESS FREEZE TAXABLE AMOUNT		84,873,265	99,307,698
LESS TRANSFER ADJUSTMENT			19,274
NET TAXABLE VALUE AFTER FREEZE		752,729,269	913,753,180
PLUS TAXABLE VALUE ON FREEZ AMT		70,711,282	78,671,868
TOTAL TAXABLE VALUE AFTER FREEZE PLUS VALUE ON FREEZE CEILING AMOUNT		823,440,551	992,425,048
PRELIMINARY TAX LEVY			x \$0.4422 = 4,388,504
			\$ 4,388,504
TAX RATE/\$100 VALUATION			
GENERAL FUND	0.1282	0.0976	0.1079
PARK FUND	0.1053	0.0992	0.0929
LIBRARY FUND	0.0672	0.0573	0.0579
DEBT SERVICE FUND	0.1415	0.1881	0.1835
TOTAL TAX RATE	0.4422	0.4422	0.4422
CURRENT LEVY (NET)	\$ 2,993,811	\$ 3,641,254	4,388,504
PERCENT OF LEVY COLL	98.50%	98.50%	98.50%
DISTRIBUTION BY FUND			
GENERAL FUND	\$ 853,969	\$ 787,145	1,092,099
PARK FUND	700,843	800,094	940,012
LIBRARY FUND	448,403	462,728	585,864
DEBT SERVICE FUND	945,689	1,536,668	1,704,701
CURRENT COLLECTIONS	\$ 2,948,904	\$ 3,586,635	4,322,676

NOTES:

- 2007-2008 keeps the tax rate the same @\$9.4422/\$100 value.
- 2006-2007 kept the tax rate the same @\$0.4422/\$100 and includes the 2007 GO bonds.

CITY OF BOERNE, TEXAS
SUMMARY OF OUTSTANDING BONDED DEBT
GENERAL OBLIGATION BONDS, CERTIFICATES OF
OBLIGATIONS AND TAX NOTES

<u>YEAR ENDING SEPTEMBER 30</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2009	885,000	905,102	1,790,102
2010*	600,000	872,803	1,472,803
2011*	665,000	842,897	1,507,897
2012*	685,000	815,891	1,500,891
2013*	700,000	787,839	1,487,839
2014*	4,425,000	682,580	5,107,580
2015*	550,000	579,650	1,129,650
2016*	570,000	555,398	1,125,398
2017*	600,000	529,926	1,129,926
2018*	625,000	503,112	1,128,112
2019*	655,000	474,515	1,129,515
2020*	680,000	444,318	1,124,318
2021*	715,000	412,430	1,127,430
2022*	755,000	372,228	1,127,228
2023*	775,000	337,425	1,112,425
2024*	770,000	302,662	1,072,662
2025*	765,000	265,256	1,030,256
2026*	765,000	225,094	990,094
2027*	765,000	184,932	949,932
2028*	770,000	144,637	914,637
2029*	770,000	104,213	874,213
2030*	795,000	63,132	858,132
2031*	805,000	21,131	826,131
	<u>\$ 20,090,000</u>	<u>\$ 10,427,171</u>	<u>\$ 30,517,171</u>

*\$10M new issue not included

CITY OF BOERNE, TEXAS
SUMMARY OF OUTSTANDING BONDED DEBT

UTILITY SYSTEM REVENUE BONDS

YEAR ENDING

2009	545,000	566,004	1,111,004
2010	605,000	539,945	1,144,945
2011	635,000	512,607	1,147,607
2012	665,000	483,794	1,148,794
2013	695,000	453,319	1,148,319
2014	735,000	421,111	1,156,111
2015	760,000	387,073	1,147,073
2016	795,000	351,416	1,146,416
2017	840,000	316,603	1,156,603
2018	880,000	277,392	1,157,392
2019	920,000	237,263	1,157,263
2020	595,000	208,583	803,583
2021	630,000	182,700	812,700
2022	650,000	155,295	805,295
2023	685,000	127,020	812,020
2024	710,000	97,223	807,223

\$ <u>12,870,000</u>	\$ <u>5,417,616</u>	\$ <u>18,287,616</u>
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CITY OF BOERNE
GENERAL FUND
DETAIL REVENUES
ADOPTED FY 2008 - 2009

	ACTUAL 2006-2007	ESTIMATE 2007-2008	ADOPTED 2008-2009
REVENUES			
AD VALOREM TAX	\$ 865,709	\$ 821,623	\$ 1,092,099
PENALTIES & INTEREST	32,665	27,204	28,000
TAX CERTIFICATES	1,635	1,500	1,600
CITY SALES & USE TAX	3,831,390	4,100,000	4,150,000
TELE RIGHT-OF-WAY	78,091	87,000	90,000
CABLE TV FRANCH. FEE	53,696	64,000	65,000
BANDERA EL. GRS. REC.	91,481	96,436	97,000
GARBAGE GOBBLER FRNCH	66,208	67,000	70,000
ST. RENTAL BOERNE UTILITIES	1,113,795	1,230,500	1,482,560
PEC LELECTRIC GRS. REC.	27,500	22,000	22,000
MIXED DRINK TAX	25,983	22,400	25,700
LICENSES	5,700	6,000	6,500
PERMITS & INSPECTIONS	496,636	425,500	430,500
ANIMAL CONTROL REVENUE	9,376	12,000	13,000
FEES:P&Z,COUNCIL,BOARD	40,253	35,000	40,000
FINES	338,195	359,850	367,161
PHILLIP CENTER RENT	5,675	-	-
CON/COMM CTR RENTAL	107,489	130,000	140,000
CON/COMM CTR CATERING	5,411	5,250	5,500
CON/COMM CTR AUDIO VISUAL	755	850	900
GRANT - LEOSE	3,081	3,140	3,200
GRANT - TEA21	14,997	-	-
GRANTS - FEDERAL FIRE	74,254	-	161,910
GRANTS - FEMA (CAMERAS)	10,490	-	-
GRANTS - HOMELAND SECURITY	36,046	-	-
GRANTS- TCFP-STANBIO	722,500	-	-
DONATIONS	-	1,000	1,500
DONATIONS - R/UDAT	-	7,500	5,000
CONTRIB. FROM COUNTY FOR COMM.	294,565	325,263	381,352
CONTRIB. FROM FAIR OAKS FOR COMM.	67,504	76,126	89,253
COMMUNICATION ALLOC.- UTILITIES	176,126	203,463	238,547
BISD SCH OFFICER CONTR.	70,692	75,647	144,690
ANIMAL CONTROL CONTRACTS	48,193	50,000	50,065
I/T ALLOC-UTILITIES	255,452	240,605	278,223
COUNTY CONTR. - FIRE PROTECTION	116,300	148,299	190,000
MISCELLANEOUS REVENUE	28,146	155,000	30,000
ACCIDENT REPORTS	3,221	3,500	3,825
POLICE SEIZED PROCEEDS	4,378	4,000	5,000
MISC REV-CONV/COMM CNTR	256	500	550
LEADERSHIP IN POLICE ORG.	-	7,000	10,500
PROCEEDS ON EQUIP SALES	23,623	18,000	20,000
INTEREST ON INVESTMENTS	260,208	204,340	210,000
TAX NOTES	4,661,930	-	-
TRNSF. FROM OTHER FUNDS	17,500	82,876	115,876
FUND BAL - COMM RESERVE	-	-	120,000
FUND BAL-TECH FUND	-	1,000	48,500
FUND BAL-SECURITY FUND	-	550	-
FUND BAL-EXCS SALES TAX	130,765	32,342	125,841
FUND BALANCE			659,637
TOTAL REVENUES	\$ 14,217,870	\$ 9,311,397	\$ 11,020,989

CITY OF BOERNE
GENERAL FUND
SUMMARY OF APPROPRIATIONS
ADOPTED 2008-2009

	ACTUAL FY2006-2007	ESTIMATED FY2007-200798	ADOPTED FY2008-2009
ADMINISTRATION			
PERSONNEL SERVICES	\$ 621,503	824,516	643,732
GENERAL EXPENSES	68,569	69,600	65,800
MAINTENANCE	8,745	63,425	86,575
CONTRACTUAL	370,499	368,203	398,934
CAPITAL OUTLAY	4,641,767	52,500	43,950
NON-DEPARTMENTAL	1,117,741	798,622	432,567
TOTAL ADMINISTRATION	\$ 6,828,824	\$ 2,176,866	\$ 1,671,558
STREET DEPARTMENT			
PERSONNEL SERVICES	\$ 699,307	853,936	930,737
SUPPLIES	148,937	195,343	226,000
GENERAL EXPENSES	2,362	4,725	4,550
MAINTENANCE	27,403	31,000	32,600
CONTRACTUAL	126,015	161,000	167,650
CAPITAL OUTLAY	359,256	420,426	802,800
TOTAL STREET DEPT	\$ 1,363,280	\$ 1,666,430	\$ 2,164,337
LAW ENFORCEMENT			
PERSONNEL SERVICES	\$ 1,894,210	2,116,194	2,541,319
SUPPLIES	55,463	75,000	80,000
GENERAL EXPENSE	42,002	41,700	48,975
MAINTENANCE EXPENSE	28,096	31,000	32,000
CONTRACTUAL	119,833	151,778	149,800
CAPITAL OUTLAY	82,650	122,723	91,050
TOTAL LAW ENFORCEMENT	\$ 2,222,254	\$ 2,538,395	\$ 2,943,144
MUNICIPAL COURTS			
PERSONNEL SERVICES	\$ 101,300	125,863	139,641
GENERAL SERVICES	2,500	5,000	4,000
CONTRACTUAL	65,528	70,089	72,253
CAPITAL OUTLAY	3,062	1,200	50,750
TOTAL MUNICIPAL COURTS	\$ 172,390	\$ 202,152	\$ 266,644
ANIMAL CONTROL			
PERSONNEL SERVICES	\$ 127,056	112,022	130,465
SUPPLIES	3,080	3,100	3,500
GENERAL EXPENSE	5,457	6,891	7,150
MAINTENANCE EXPENSE	2,003	2,050	2,500
CONTRACTUAL	7,199	7,100	22,500
CAPITAL OUTLAY	2,831	1,550	1,800
TOTAL ANIMAL CONTROL	\$ 147,626	\$ 132,713	\$ 167,915
FACILITIES & EMERGENCY OPERATIONS			
PERSONNEL SERVICES	\$ 204,461	222,922	245,164
GENERAL & SUPPLIES EXPENSE	6,942	8,892	9,275
MAINTENANCE	119	500	500
CONTRACTUAL	14,433	24,325	30,325
CAPITAL OUTLAY	101,221	68,700	102,800
TOTAL FACILITIES & EMERGENCY OPS	\$ 327,176	\$ 325,339	\$ 388,064

CITY OF BOERNE
GENERAL FUND
SUMMARY OF APPROPRIATIONS
ADOPTED 2008-2009

	ACTUAL FY2006-2007	ESTIMATED FY2007-200798	ADOPTED FY2008-2009
PLANNING & COMM DEVELOPMNT			
PERSONNEL SERVICES	\$ 193,923	205,596	449,053
SUPPLIES	2,588	2,975	3,200
GENERAL EXPENSE	3,051	3,270	5,050
MAINTENANCE	200	650	650
CONTRACTUAL	29,478	34,778	65,768
CAPITAL OUTLAY	15,542	3,005	12,650
TOTAL PLANNING & COMM DEVEL	\$ 244,782	\$ 250,274	\$ 536,371
CONV/COMM CENTER			
PERSONNEL SERVICES	\$ 172,104	183,827	200,495
SUPPLIES	5,370	5,150	6,250
GENERAL EXPENSE	4,773	6,150	6,333
MAINTENANCE	12,356	14,225	15,700
CONTRACTUAL	20,685	22,200	28,250
CAPITAL OUTLAY	37,631	23,200	60,250
TOTAL CONV/COMM CTR	\$ 252,919	\$ 254,752	\$ 317,278
COMMUNICATIONS DEPT			
PERSONNEL SERVICES	\$ 540,589	586,522	664,970
GENERAL EXPENSE	8,499	7,000	7,800
MAINTENANCE	6,153	12,325	13,000
CONTRACTUAL	39,869	34,899	34,600
CAPITAL OUTLAY	21,080	23,800	201,266
TOTAL COMM DEPT	\$ 616,190	\$ 664,546	\$ 921,636
INFORMATION TECHNOLOGY			
PERSONNEL SERVICES	\$ 233,647	237,023	273,899
GENERAL EXPENSE	3,997	2,300	2,500
MAINTENANCE	22,653	21,500	26,746
CONTRACTUAL	17,387	21,550	23,800
CAPITAL OUTLAY	55,667	50,900	71,950
TOTAL INFORMATION TECHNOLOGY	\$ 333,351	\$ 333,273	\$ 398,895
FIRE DEPARTMENT			
PERSONNEL SERVICES	\$ 276,917	361,292	750,333
SUPPLIES	16,482	23,250	25,525
GENERAL EXPENSES	32,567	42,490	44,779
MAINTENANCE	30,133	28,500	35,000
CONTRACTUAL	24,083	19,750	27,050
CAPITAL OUTLAY	142,569	43,300	337,460
NON-DEPARTMENTAL	23,076	25,000	25,000
TOTAL FIRE DEPT	\$ 545,827	\$ 543,582	\$ 1,245,147
TOTAL APPROPRIATIONS	\$ 13,054,619	\$ 9,088,322	\$ 11,020,989

CITY OF BOERNE
SPECIAL REVENUE FUND
HOTEL/MOTEL TAX FUND
SUMMARY OF ADOPTED BUDGET
FY 2008 - 2009

	ACTUAL <u>FY 2006-2007</u>	ESTIMATE <u>FY 2007-2008</u>	ADOPTED <u>FY 2008-2009</u>	
REVENUES				
HOTEL/MOTEL TAXES	\$ 317,141	325,000	439,000	
OTHER REVENUES	2,210	900	1,069	
INTEREST	10,909	8,000	8,000	
FUND BALANCE	-	-	10,000	
TOTAL REVENUES	<u>\$ 330,260</u>	<u>\$ 333,900</u>	<u>\$ 458,069</u>	
APPROPRIATIONS				
VISITORS' CENTER/CVB	\$ 149,580	160,000	195,287	
VISITORS' CENTER/TOURISM ADVERT.	55,082	70,000	110,882	
AGRICULTURAL HERITAGE CENTER	4,000	7,000	8,000	
BOERNE COMMUNITY THEATER	4,000	2,000	-	
BERGES FEST	4,000	5,000	5,000	
BOERNE AREA ARTISTS ASSOC.	4,000	5,500	2,000	
BOERNE MERCHANTS (Hill Country Christmas)	4,000	6,000	-	
BOERNE BUSINESS ALLIANCE (DICKENS)	-	-	12,000	
BOERNE SOCCER CLUB	-	-	2,000	
CIBOLO ARTS COUNCIL	4,000	9,000	8,000	
CIBOLO NATURE CENTER	17,000	-	9,000	
GENEALOGICAL SOCIETY	-	1,000	900	
H-M ROD RUN	4,500	4,500	4,500	
KENDALL COUNTY FAIR ASSOC.	-	-	6,500	
PIONEER DAYS GROUP	-	-	6,000	**Pending Advisory Committee approval
SECOND SATURDAY GROUP	-	-	5,000	
TRANS-GEN FUND-CITY MARKETING	13,000	18,000	18,000	
TRANS-GEN FUND-CONV./COMM. CNTR.	4,500	10,000	40,000	
TRANS-PARKS TOURISM EVENTS	-	-	20,000	
TRANS-GEN FUND- MISC. CITY SPONSORED	<u>57</u>	<u>13,000</u>	<u>5,000</u>	
TOTAL APPROPRIATIONS	<u>\$ 267,719</u>	<u>\$ 311,000</u>	<u>\$ 458,069</u>	
ENDING BALANCE	<u>\$ 62,541</u>	<u>\$ 22,900</u>	<u>\$ -</u>	

CITY OF BOERNE
SPECIAL REVENUE FUND
PARK FUND
SUMMARY OF ADOPTED BUDGET
FY 2008 - 2009

	<u>ACTUAL</u> <u>FY 2006-2007</u>	<u>ESTIMATE</u> <u>FY 2007-2008</u>	<u>ADOPTED</u> <u>FY 2008-2009</u>
REVENUES			
AD VALOREM TAXES	\$ 711,292	835,603	940,012
SPECIAL REVENUES	185,582	267,750	284,300
CONTRIBUTIONS	10,200	122,372	11,000
OTHER REVENUES	3,225	12,200	13,000
GRANTS	191,390	50,000	-
INTEREST	27,661	20,500	22,000
FUND BALANCE	28,871	-	89,458
TOTAL REVENUE	\$ <u>1,158,221</u>	\$ <u>1,308,425</u>	\$ <u>1,359,770</u>
TRANSFERS FROM OTHER FUNDS	\$ <u>150,000</u>	<u>200,000</u>	<u>120,000</u>
TOTAL AVAILABLE FUNDS	\$ <u>1,308,221</u>	\$ <u>1,508,425</u>	\$ <u>1,479,770</u>
APPROPRIATIONS			
PARKS			
PERSONNEL SERVICES	\$ 552,522	676,846	851,827
SUPPLIES	23,201	31,700	33,000
GENERAL	59,982	87,800	123,438
MAINTENANCE	57,526	82,300	95,650
CONTRACTUAL	49,498	61,957	74,680
CAPITAL OUTLAY	490,656	453,360	216,300
TOTAL PARKS	\$ <u>1,233,385</u>	\$ <u>1,393,963</u>	\$ <u>1,394,895</u>
POOL			
PERSONNEL SERVICES	\$ 46,537	50,749	53,825
SUPPLIES & GENERAL	7,451	8,400	8,750
MAINTENANCE	17,195	18,500	19,250
CONTRACTUAL	2,708	15,125	3,050
CAPITAL OUTLAY	945	1,000	-
TOTAL POOL	\$ <u>74,836</u>	\$ <u>93,774</u>	\$ <u>84,875</u>
TOTAL APPROPRIATIONS	\$ <u>1,308,221</u>	\$ <u>1,487,737</u>	\$ <u>1,479,770</u>
ENDING BALANCE	\$ <u>-</u>	\$ <u>20,688</u>	\$ <u>-</u>

CITY OF BOERNE
SPECIAL REVENUE FUND
LIBRARY FUND
(INCLUDES DIENGER BUILDING FUND)
SUMMARY OF ADOPTED BUDGET
FY 2008 - 2009

	ACTUAL <u>FY 2006-2007</u>	ESTIMATE <u>FY 2007-2008</u>	ADOPTED <u>FY 2008-2009</u>
REVENUES			
AD VALOREM TAXES	\$ 454,099	482,809	585,864
CONTRIBUTIONS	126,134	141,978	165,765
SPECIAL REVENUES	56,702	57,675	57,800
GRANTS	5,936	10,476	10,500
INTEREST	16,118	13,045	13,200
MISCELLANEOUS	25	125	100
FUND BALANCE	-	-	-
TOTAL REVENUE	\$ <u>659,014</u>	\$ <u>706,108</u>	\$ <u>833,229</u>
TRANSFERS FROM OTHER FUNDS	\$ -	\$ -	\$ -
TOTAL AVAILABLE FUNDS	\$ <u>659,014</u>	\$ <u>706,108</u>	\$ <u>833,229</u>
APPROPRIATIONS			
PERSONNEL SERVICES	\$ 435,300	463,983	534,811
SUPPLIES	47,494	47,800	57,150
GENERAL	28,261	39,226	42,068
MAINTENANCE	22,874	28,150	40,000
CONTRACTUAL	34,185	36,347	42,200
CAPITAL OUTLAY	<u>36,631</u>	<u>53,696</u>	<u>117,000</u>
TOTAL APPROPRIATIONS	\$ <u>604,745</u>	\$ <u>669,202</u>	\$ <u>833,229</u>
ENDING BALANCE	\$ <u>54,269</u>	\$ <u>36,906</u>	\$ -

CITY OF BOERNE
DEBT SERVICE FUND
SUMMARY OF ADOPTED BUDGET
FY 2008 - 2009

	<u>ACTUAL</u> <u>FY 2006-2007</u>	<u>ESTIMATE</u> <u>FY 2007 - 2008</u>	<u>ADOPTED</u> <u>2008-2009</u>
REVENUES			
AD VALOREM TAXES	\$ 955,835	1,517,312	1,704,701
TRANSFER IN - EX SALES TAX	130,765	157,133	125,841
INTEREST EARNED	28,496	37,776	30,000
FUND BALANCE	<u>-</u>	<u>43,900</u>	<u>-</u>
 TOTAL REVENUE	 \$ <u>1,115,096</u>	 \$ <u>1,756,121</u>	 \$ <u>1,860,542</u>
 TRANS FROM OTHER FUNDS	 \$ <u>-</u>	 \$ <u>52,876</u>	 \$ <u>52,876</u>
 TOTAL REVENUE AND TRANS	 \$ <u>1,115,096</u>	 \$ <u>1,808,997</u>	 \$ <u>1,913,418</u>
 APPROPRIATIONS			
BOND PRINCIPAL	\$ 805,000	800,000	885,000
BOND INTEREST	162,871	1,003,997	905,102
PAYING AGENTS' FEES	3,456	5,000	4,600
RESERVES	<u>-</u>	<u>-</u>	<u>118,716</u>
 TOTAL APPROPRIATIONS	 \$ <u>971,327</u>	 \$ <u>1,808,997</u>	 \$ <u>1,913,418</u>
 ENDING BALANCE	 \$ <u>143,769</u>	 \$ <u>-</u>	 \$ <u>-</u>

CITY OF BOERNE
SUMMARY OF ADOPTED BUDGET FY 2008-2009
2007 G.O. BONDS CONSTRUCTION FUND

	ACTUAL 2006-2007	ESTIMATE 2007-2008	ADOPTED 2008-2009
REVENUES			
BOND PROCEEDS	\$ 11,469,996	\$ -	\$ -
INTEREST	29,295	410,125	177,358
TRANSFER FROM OTHER FUNDS	-	215,000	-
FUND BALANCE	-	1,974,045	8,935,658
TOTAL REVENUES	<u>\$ 11,499,291</u>	<u>\$ 2,599,170</u>	<u>\$ 9,113,016</u>
APPROPRIATIONS			
<u>CONTRACTUAL</u>			
ENGINEERING	-	234,600	-
BOND ISSUANCE COST	-	-	-
TOTAL CONTRACTUAL	<u>\$ -</u>	<u>\$ 234,600</u>	<u>\$ -</u>
<u>CAPITAL OUTLAY</u>			
PUBLIC SAFETY CENTER	29,047	1,856,370	5,634,827
FIRE STATION EXPANSION	-	446,200	233,427
NEW PUBLIC LIBRARY	-	2,000	373,392
PARKS TRAILS PROJECTS	-	-	100,000
PARK LAND/IMPROVEMENTS	345,541	60,000	2,771,370
SIDEWALKS	-	-	-
CONTINGENCY FOR OVERRUNS	-	-	-
TOTAL CAPITAL OUTLAY	<u>\$ 374,588</u>	<u>\$ 2,364,570</u>	<u>\$ 9,113,016</u>
TOTAL APPROPRIATIONS	<u>\$ 374,588</u>	<u>\$ 2,599,170</u>	<u>\$ 9,113,016</u>
NET CASH INCR/(DECR)	<u>\$ 11,124,703</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF BOERNE
CEMETERY FUND
SUMMARY OF ADOPTED BUDGET
FY 2008 - 2009

	ACTUAL <u>FY 2006-2007</u>	ESTIMATE <u>FY 2007-2008</u>	ADOPTED <u>FY 2008-2009</u>
REVENUES			
SALE OF LOTS	\$ 53,150	55,000	45,000
URNGARDEN SALES	-	7,000	11,000
ENDOWMENT	20,800	16,000	-
DONATIONS	-	-	20,000
INTEREST-INVESTMENTS	7,170	3,800	4,500
ENDOWMENT INTEREST	14,397	15,250	15,000
FUND BALANCE	<u>5,701</u>	<u>-</u>	<u>60,521</u>
 TOTAL REVENUE	 \$ <u>101,218</u>	 \$ <u>97,050</u>	 \$ <u>156,021</u>
 APPROPRIATIONS			
PERSONNEL SERVICES	\$ 46,936	49,956	54,416
SUPPLIES	1,326	2,000	2,100
GENERAL	1,701	2,300	3,100
MAINTENANCE	446	4,000	7,000
CONTRACTUAL	4,921	4,132	5,235
CAPITAL OUTLAY	<u>45,888</u>	<u>14,650</u>	<u>84,170</u>
 TOTAL APPROPRIATIONS	 \$ <u>101,218</u>	 \$ <u>77,038</u>	 \$ <u>156,021</u>
 ENDING BALANCE	 \$ <u><u>-</u></u>	 \$ <u><u>20,012</u></u>	 \$ <u><u>-</u></u>

CITY OF BOERNE
ELECTRIC UTILITY REVENUE FUND
SUMMARY OF ADOPTED BUDGET
FY 2008 - 2009

	ACTUAL FY 2006-2007	ESTIMATE FY 2007-2008	ADOPTED FY 2008-2009
REVENUES			
ELECTRIC SALES	\$ 10,104,319	13,593,800	14,192,186
PENALTIES	104,331	110,000	113,500
CONNECTION FEES	2,143	12,000	15,000
PRIMARY EXTENSIONS	399,006	350,000	259,832
YARD LIGHTS	41,095	45,964	42,000
POLE CONTACT FEES	68,165	142,871	70,000
MISCELLANEOUS	66,514	41,500	45,000
INTEREST ON INVESTMENTS	184,921	89,500	100,000
FUND BALANCE	-	-	-
TOTAL REVENUES	\$ <u>10,970,494</u>	\$ <u>14,385,635</u>	\$ <u>14,837,518</u>
APPROPRIATIONS			
OPERATING EXPENSES:			
PERSONNEL SERVICES	\$ 1,374,188	1,497,881	1,524,299
SUPPLIES	72,878	83,553	88,962
MAINTENANCE	149,084	200,977	176,300
CONTRACTUAL	8,247,501	11,793,182	12,189,110
NON -DEPARTMENTAL EXPENSE	321,632	330,352	345,919
SUB-TOTAL OPERATING EXPENSES	\$ <u>10,165,283</u>	\$ <u>13,905,945</u>	\$ <u>14,324,590</u>
NON-OPERATING EXPENSES:			
CONTRIBUTIONS	\$ 58,624	\$ 37,800	\$ 30,000
TRANSFERS TO OTHER FUNDS	-	15,863	15,863
CAPITAL OUTLAY	778,958	510,788	698,050
TRANSFER TO BOND RESERVES	-	29,178	29,178
DEBT REQUIREMENT	-	35,000	35,000
SUB-TOTAL NON-OPERATING EXPENSE	\$ <u>837,582</u>	\$ <u>628,629</u>	\$ <u>808,091</u>
TOTAL APPROPRIATIONS	\$ <u>11,002,865</u>	\$ <u>14,534,574</u>	\$ <u>15,132,681</u>
ADJUSTMENT FOR CASH FLOW PURPOSES:			
DEPRECIATION & BOND COSTS AMORT.	(265,499)	(279,125)	(295,163)
TOTAL AFTER ADJUSTMENTS	\$ <u>10,737,366</u>	\$ <u>14,255,449</u>	\$ <u>14,837,518</u>
ENDING BALANCE	\$ <u>233,128</u>	\$ <u>130,186</u>	\$ <u>-</u>

CITY OF BOERNE
WATER UTILITY REVENUE FUND
SUMMARY OF ADOPTED BUDGET
FY 2008 - 2009

	ACTUAL <u>FY 2006-2007</u>	ESTIMATE <u>FY 2007-2008</u>	ADOPTED <u>FY 2008-2009</u>
REVENUES			
WATER SALES	\$ 2,233,880	2,500,000	2,554,600
GRANT REVENUE (WATERSHED)	-	-	70,700
GBRA WATER-ESPERANZA	-	-	261,723
PENALTIES	29,412	32,700	36,184
CONNECTION FEES	200	5,000	5,000
PRIMARY-SUB-DIVISION EXT..	72,693	75,000	85,000
BACKFLOW FEES	75	100	150
MISCELLANEOUS	31,921	26,000	25,000
INTEREST ON INVESTMENTS	176,007	72,000	72,500
INTEREST FROM DEBT SERVICE	31,833	24,000	25,000
TRANSFERS FROM OTHER FUNDS	791,451	215,000	210,000
FUND BALANCE	498,979	217,132	644,499
TOTAL REVENUES	\$ <u>3,866,451</u>	\$ <u>3,166,932</u>	\$ <u>3,990,356</u>
APPROPRIATIONS			
OPERATING EXPENSES:			
PERSONNEL SERVICES	\$ 822,022	940,010	1,186,654
SUPPLIES	46,952	57,400	59,033
MAINTENANCE	50,396	98,750	83,100
CONTRACTUAL	1,054,639	1,217,002	1,667,151
NON-DEPARTMENTAL EXPENSE	366,662	369,733	359,210
SUB-TOTAL OPERATING EXPENSES	\$ <u>2,340,671</u>	\$ <u>2,682,895</u>	\$ <u>3,355,148</u>
NON-OPERATING EXPENSES:			
TRANSFER TO OTHER FUNDS	-	15,863	15,863
CONTRIBUTIONS	10,000	10,000	10,000
CAPITAL OUTLAY	1,536,674	471,919	420,406
TRANSFER TO CAPITAL RESERVE	-	-	200,000
DEBT REQUIREMENT	185,000	195,000	210,000
SUB-TOTAL NON-OPERATING EXPENSES	\$ <u>1,731,674</u>	\$ <u>692,782</u>	\$ <u>856,269</u>
TOTAL APPROPRIATIONS	\$ <u>4,072,345</u>	\$ <u>3,375,677</u>	\$ <u>4,211,417</u>
ADJUSTMENT FOR CASH FLOW PURPOSES:			
DEPRECIATION & BOND AMORTIZATION	(205,894)	(208,745)	(221,061)
TOTAL AFTER ADJUSTMENTS	\$ <u>3,866,451</u>	\$ <u>3,166,932</u>	\$ <u>3,990,356</u>
ENDING BALANCE	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

CITY OF BOERNE
WASTEWATER UTILITY REVENUE FUND
SUMMARY OF ADOPTED BUDGET
FY 2008 - 2009

	ACTUAL <u>FY2006-2007</u>	ESTIMATE <u>FY2007-2008</u>	ADOPTED <u>FY 2008-2009</u>
REVENUES			
WASTEWATER SALES	\$ 1,538,263	1,900,000	2,173,778
PENALTIES	19,072	24,000	23,282
CONNECTION FEES	10,074	9,000	12,000
MISCELLANEOUS	1,350	18,000	12,000
INTEREST ON INVESTMENTS	305,928	19,000	20,000
INTEREST FROM DEBT SERVICE	70,259	27,000	25,000
TRANSFERS FROM OTHER FUNDS	700,066	235,000	295,000
FUND BALANCE	-	203,723	-
TOTAL REVENUES	\$ <u>2,645,012</u>	\$ <u>2,435,723</u>	\$ <u>2,561,060</u>
APPROPRIATIONS			
OPERATING EXPENSES:			
PERSONNEL SERVICES	\$ 626,814	745,951	862,962
SUPPLIES	38,560	49,600	53,258
MAINTENANCE	70,216	118,100	101,500
CONTRACTUAL	341,567	348,574	392,132
NON-DEPARTMENTAL EXPENSE	545,604	541,360	543,956
SUB-TOTAL OPERATING EXPENSES	\$ <u>1,622,761</u>	\$ <u>1,803,585</u>	\$ <u>1,953,808</u>
NON-OPERATING EXPENSES:			
TRANSFERS TO OTHER FUNDS	-	10,575	10,575
CONTRIBUTIONS	10,000	10,000	10,000
CAPITAL OUTLAY	137,222	223,837	250,000
TRANSFER TO DEBT RESERVE	-	29,178	29,178
TRANSFER TO CAPITAL RESERVE	-	369,000	320,564
DEBT REQUIREMENT	205,000	235,000	245,000
SUB-TOTAL NON-OPERATING EXPENSES	\$ <u>352,222</u>	\$ <u>877,590</u>	\$ <u>865,317</u>
TOTAL APPROPRIATIONS	\$ <u>1,974,983</u>	\$ <u>2,681,175</u>	\$ <u>2,819,125</u>
ADJUSTMENT FOR CASH FLOW PURPOSES:			
DEPRECIATION & BOND AMORTIZATION	(235,838)	(245,452)	(258,065)
TOTAL AFTER ADJUSTMENTS	\$ <u>1,739,145</u>	\$ <u>2,435,723</u>	\$ <u>2,561,060</u>
ENDING BALANCE	\$ <u>905,867</u>	\$ <u>-</u>	\$ <u>-</u>

CITY OF BOERNE
GAS UTILITY REVENUE FUND
SUMMARY OF ADOPTED BUDGET
FY 2008 - 2009

	ACTUAL FY 2006-2007	ESTIMATE FY 2007-2008	ADOPTED FY 2008-2009
REVENUES			
GAS SALES	\$ 1,347,745	1,650,000	2,018,000
PENALTIES	12,667	12,000	13,000
CONNECTION FEES	17,867	70,000	20,000
PRIMARY EXTENSIONS	47,739	50,000	50,000
MISCELLANEOUS	39,119	20,000	15,000
INTEREST ON INVESTMENTS	96,141	16,500	20,000
INTEREST FROM DEBT SERVICE	61,610	65,000	50,000
TRANSFERS FROM OTHER FUNDS	-	40,000	-
FUND BALANCE	29,521	42,915	61,405
TOTAL REVENUES	\$ <u>1,652,409</u>	\$ <u>1,966,415</u>	\$ <u>2,247,405</u>
APPROPRIATIONS			
OPERATING EXPENSES:			
PERSONNEL SERVICES	\$ 286,595	337,215	406,738
SUPPLIES	17,887	26,000	23,825
MAINTENANCE	15,086	28,900	25,200
CONTRACTUAL	1,026,311	1,264,377	1,480,829
NON-DEPARTMENTAL EXPENSE	249,408	255,905	263,935
SUB-TOTAL OPERATING EXPENSES	\$ <u>1,595,287</u>	\$ <u>1,912,397</u>	\$ <u>2,200,527</u>
NON-OPERATING EXPENSES:			
TRANSFERS TO OTHER FUNDS	-	10,575	10,575
CONTRIBUTIONS	10,000	-	10,000
CAPITAL OUTLAY	186,556	125,487	97,550
TRANSFER TO DEBT RESERVE	-	29,178	29,178
DEBT REQUIREMENT	-	35,000	55,000
SUB-TOTAL NON-OPERATING EXPENSES	\$ <u>196,556</u>	\$ <u>200,240</u>	\$ <u>202,303</u>
TOTAL APPROPRIATIONS	\$ <u>1,791,843</u>	\$ <u>2,112,637</u>	\$ <u>2,402,830</u>
ADJUSTMENT FOR CASH FLOW PURPOSES:			
DEPRECIATION & BOND AMORTIZATION	<u>(139,434)</u>	<u>(146,222)</u>	<u>(155,425)</u>
TOTAL AFTER ADJUSTMENTS	\$ <u>1,652,409</u>	\$ <u>1,966,415</u>	\$ <u>2,247,405</u>
ENDING BALANCE	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

CITY OF BOERNE
GARBAGE UTILITY REVENUE FUND
SUMMARY OF ADOPTED BUDGET
FY 2008 - 2009

	ACTUAL <u>FY 2006-2007</u>	ESTIMATE <u>FY 2007-2008</u>	ADOPTED <u>FY 2008-2009</u>
REVENUES			
GARBAGE COLLECTIONS	\$ 421,882	460,000	475,000
PENALTIES	4,762	5,650	6,000
RECYCLING PROCEEDS	4,374	4,275	4,500
INTEREST ON INVESTMENTS	9,845	6,650	7,000
GRANT REIMBURSEMENTS	3,356	4,092	-
FUND BALANCE	-	-	6,300
TOTAL REVENUES	\$ <u>444,219</u>	\$ <u>480,667</u>	\$ <u>498,800</u>
APPROPRIATIONS			
OPERATING EXPENSES:			
SUPPLIES	\$ 2,783	3,900	4,400
CONTRACTUAL	372,711	430,084	444,250
NON-DEPARTMENTAL EXPENSE	164	100	150
SUB-TOTAL OPERATING EXPENSES	\$ <u>375,658</u>	\$ <u>434,084</u>	\$ <u>448,800</u>
NON-OPERATING EXPENSES:			
TRANSFERS TO OTHER FUNDS	50,000	40,000	50,000
GRANT EXPENSE	5,824	-	-
SUB-TOTAL NON-OPERATING EXPENSES	\$ <u>55,824</u>	\$ <u>40,000</u>	\$ <u>50,000</u>
TOTAL APPROPRIATIONS	\$ <u>431,482</u>	\$ <u>474,084</u>	\$ <u>498,800</u>
ADJUSTMENT FOR CASH FLOW PURPOSES:			
DEPRECIATION	-	-	-
TOTAL AFTER ADJUSTMENTS	\$ <u>431,482</u>	\$ <u>474,084</u>	\$ <u>498,800</u>
ENDING BALANCE	\$ <u>12,737</u>	\$ <u>6,583</u>	\$ <u>-</u>

CITY OF BOERNE
1999 REVENUE BOND CONSTRUCTION PROJECT
SUMMARY OF ADOPTED BUDGET
FY 2008 - 2009

	ACTUAL 2006-2007	ESTIMATE 2007-2008	ADOPTED 2008-2009
REVENUES			
INTEREST - WATER	\$ 703	\$ 200	\$ -
INTEREST - WASTEWATER	23,866	19,100	8,861
FUND BALANCE	3,861	190,093	401,139
 TOTAL REVENUES	 \$ 28,430	 \$ 209,393	 \$ 410,000
 EXPENSES			
WATER DEPARTMENT			
<u>CONTRACTUAL</u>			
TANK DEMOLITION (SISTERDALE TANK)	\$ -	\$ -	\$ -
PROFESSIONAL FEES	766	-	-
TOTAL CONTRACTUAL	\$ 766	\$ -	\$ -
 <u>CAPITAL OUTLAY</u>			
DISTRIBUTION SYSTEM	\$ 27,664	\$ -	\$ -
TOTAL CAPITAL OUTLAY	\$ 27,664	\$ -	\$ -
 TOTAL WATER DEPARTMENT	 \$ 28,430	 \$ -	 \$ -
 WASTEWATER DEPARTMENT			
<u>CONTRACTUAL</u>			
PROFESSIONAL FEES	\$ -	\$ 19,314	\$ -
TOTAL CONTRACTUAL	\$ -	\$ 19,314	\$ -
 <u>CAPITAL OUTLAY</u>			
MISC. WASTEWATER IMPROVEMENTS	\$ -	\$ 190,079	\$ 410,000
TOTAL CAPITAL OUTLAY	\$ -	\$ 190,079	\$ 410,000
 TOTAL WASTEWATER DEPARTMENT	 \$ -	 \$ 209,393	 \$ 410,000
 TOTAL EXPENSES	 \$ 28,430	 \$ 209,393	 \$ 410,000
 NET CASH INCR/(DECR)	 \$ -	 \$ -	 \$ -

CITY OF BOERNE
SUMMARY OF ADOPTED BUDGET FY 2008-2009
CAPITAL RECOVERY

	ACTUAL FY 2006-2007	ESTIMATE FY 2007-2008	ADOPTED FY 2008-2009
REVENUES			
DIST LINES - WATER	\$ 522,596	\$ 355,280	\$ 200,000
DIST LINES - WASTEWATER	478,067	256,391	110,000
TREATMENT PLANT - WATER	232,854	111,745	150,000
TREATMENT PLANT - WASTEWATER	186,209	84,412	125,000
INTEREST - WATER	62,805	59,356	50,000
INTEREST - WASTEWATER	48,057	52,867	45,000
FUND BALANCE	-	-	-
TOTAL REVENUES	\$ <u>1,530,588</u>	\$ <u>920,051</u>	\$ <u>680,000</u>
EXPENSES			
WATER DISTRIBUTION	\$ 152,921	\$ 150,000	\$ 150,000
WASTEWATER DISTRIBUTION	81,010	75,000	75,000
TRANSFER TO DEBT SERVICE - WATER	183,333	215,000	210,000
TRANSFER TO DEBT SERVICE - WASTEWATER	137,500	235,000	245,000
TOTAL EXPENSES	\$ <u>554,764</u>	\$ <u>675,000</u>	\$ <u>680,000</u>
NET CASH INCR/(DECR)	\$ <u>975,824</u>	\$ <u>245,051</u>	\$ <u>-</u>

CITY OF BOERNE
2006 REVENUE BOND CONSTRUCTION PROJECT
SUMMARY OF ADOPTED BUDGET
FY 2008- 2009

	ACTUAL 2006-2007	ESTIMATE 2007-2008	ADOPTED 2008-2009
REVENUES			
INTEREST - ELEC	22,059	33,000	9,000
INTEREST - WASTEWATER	159,803	134,143	111,000
INTEREST-GAS	56,377	69,000	41,000
FUND BALANCE	57,729	2,541,406	3,064,000
TOTAL REVENUES	<u>\$ 295,968</u>	<u>\$ 2,777,549</u>	<u>\$ 3,225,000</u>
EXPENSES - ELECTRIC DEPARTMENT			
<u>CONTRACTUAL</u>			
PROFESSIONAL FEES	<u>\$ 87,822</u>	<u>80,000</u>	<u>50,000</u>
TOTAL CONTRACTUAL	<u>\$ 87,822</u>	<u>\$ 80,000</u>	<u>\$ 50,000</u>
<u>CAPITAL OUTLAY</u>			
DISTRIBUTION SYSTEM	<u>\$ -</u>	<u>190,000</u>	<u>450,000</u>
TOTAL CAPITAL OUTLAY	<u>\$ -</u>	<u>\$ 190,000</u>	<u>\$ 450,000</u>
TOTAL ELECTRIC DEPARTMENT	<u>\$ 87,822</u>	<u>\$ 270,000</u>	<u>\$ 500,000</u>
EXPENSES - WASTEWATER DEPARTMENT			
<u>CONTRACTUAL</u>			
PROFESSIONAL FEES	<u>\$ 50,352</u>	<u>100,000</u>	<u>1,500,000</u>
TOTAL CONTRACTUAL	<u>\$ 50,352</u>	<u>\$ 100,000</u>	<u>\$ 1,500,000</u>
<u>CAPITAL OUTLAY</u>			
DISTRIBUTION SYSTEM - MAINS	<u>\$ -</u>	<u>200,000</u>	<u>-</u>
LAND & LAND RIGHTS	<u>-</u>	<u>1,507,549</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	<u>\$ -</u>	<u>\$ 1,707,549</u>	<u>\$ -</u>
TOTAL WASTEWATER DEPARTMENT	<u>\$ 50,352</u>	<u>\$ 1,807,549</u>	<u>\$ 1,500,000</u>
EXPENSES - GAS DEPARTMENT			
<u>CONTRACTUAL</u>			
PROFESSIONAL FEES	<u>\$ 66,223</u>	<u>25,000</u>	<u>122,500</u>
TOTAL CONTRACTUAL	<u>\$ 66,223</u>	<u>\$ 25,000</u>	<u>\$ 122,500</u>
<u>CAPITAL OUTLAY</u>			
DISTRIBUTION SYSTEM - MAINS	<u>\$ 91,571.00</u>	<u>675,000</u>	<u>1,102,500</u>
TOTAL CAPITAL OUTLAY	<u>\$ 91,571.00</u>	<u>\$ 675,000</u>	<u>\$ 1,102,500</u>
TOTAL GAS DEPARTMENT	<u>\$ 157,794</u>	<u>\$ 700,000</u>	<u>\$ 1,225,000</u>
TOTAL EXPENSES	<u>\$ 295,968</u>	<u>\$ 2,777,549</u>	<u>\$ 3,225,000</u>
NET CASH INCR/(DECR)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>